

from which he may have obtained such license, of the total amount or number of bushels of oysters packed or canned by him during the season preceding said twenty-fifth day of April, and to pay to said clerk the further license money of one dollar per thousand bushels, for each thousand bushels of oysters packed or canned by himself, or his firm or corporation during such season, over and above the estimate given in his application for a license, which report or return shall be forwarded to the comptroller, and if said report or return shall show to the satisfaction of the comptroller that the total number of bushels of oysters packed during said season was less than the number given in the application for license of the person, firm or corporation making such return or report, the comptroller shall draw his warrant in favor of such person, firm or corporation for the amount overpaid by such license, calculated at the rate named hereinbefore.

*State v. Applegarth*, 81 Md. 297. *Smith v. School Commrs.*, 81 Md. 516.

1894, ch. 380.

**67.** If any person, firm or corporation shall engage or attempt to engage in the business of packing or canning oysters for sale or transportation without first obtaining a license, as provided in the foregoing section, or who shall fail to pay the tax of one dollar per thousand bushels for each thousand bushels of oysters packed or canned by himself, his firm or corporation, in excess of the amount named in the license issued to him or his firm or the corporation which he represents, he shall be deemed guilty of a misdemeanor, and shall be fined not less than one hundred dollars nor more than one thousand dollars for each offense ; and if any person shall knowingly make any false statement in the application for license, or in any report or return required to be made under this article, he shall be deemed guilty of perjury, and shall be fined not less than fifty dollars nor more than five hundred dollars, or shall be imprisoned not less than one month nor more than six months, or both fined and imprisoned, in the discretion of the court ; provided, that if any person so applying for license shall prefer to do so, he may obtain the same for himself, firm or body corporate, by paying therefor the sum of three hundred dollars, and shall not be required to report under oath the number of bushels handled by him, his firm or corporation, or otherwise disclose the operations of his business.